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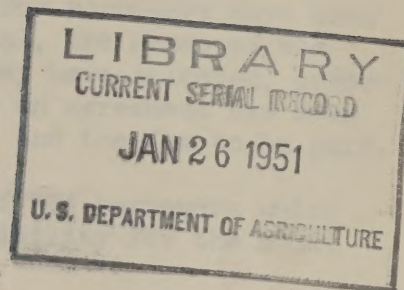
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REA BORROWERS

RESPONSIBLE FOR THE AUDIT

OF

THEIR ACCOUNTS



UNITED STATES DEPARTMENT OF AGRICULTURE

<sup>2</sup> U. S. RURAL ELECTRIFICATION ADMINISTRATION

OCTOBER 1950





REA BORROWERS RESPONSIBLE

FOR THE AUDIT OF THEIR ACCOUNTS

It is the policy of the Rural Electrification Administration to encourage its borrowers to become self-reliant, looking ahead to the time when they will own their systems outright. Although it is a function of the REA to assure repayment of its loans, it is the policy of the agency to have borrowers assume more responsibility for the condition of their affairs as rapidly as they achieve sufficient operating stability. In connection with this over-all policy REA requests those borrowers which have reached certain standards to accept responsibility for the audit of their accounts. The employment of an independent accountant rests with them.

The Administration does not give blanket approval to any accountant or firm of accountants. Our borrowers have been advised to submit to REA, for approval, the names of the certified public accountants whom they have selected, prior to the start of the audit, but after an agreement has been reached as to the scope of the audit and the fee to be paid.

There is attached a list by states of REA borrowers which have been selected to assume responsibility for the audit of their accounts.



System  
Designation

Name of  
Cooperative

Address

ALABAMA

18 Cullman	Cullman Electric Cooperative	Cullman, Alabama
19 Athens Public	City of Athens	Athens, Alabama
20 Baldwin	Baldwin County Electric Membership Corporation	Robertsdale, Alabama
21 Cherokee	Cherokee Electric Cooperative	Centre, Alabama
25 Bullock	Dixie Electric Cooperative	Union Springs, Alabama
35 Jackson	North Alabama Electric Cooperative	Stevenson, Alabama
37 Morgan	Joe Wheeler Electric Membership Corporation	47 Bowery Street
38 Sheffield Public	City Power and Water Department	Sheffield, Alabama
43 Marshall	Marshall-DeKalb Electric Cooperative	Boaz, Alabama

ARKANSAS

23 Mississippi	Mississippi County Electric Cooperative, Inc.	Blytheville, Arkansas
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CALIFORNIA

1 Imperial	Imperial Irrigation District	Imperial, California
35 Sacramento	Sacramento Municipal Utility District	Sacramento, California





System  
Designation

Name of  
Cooperative

Address

COLORADO

15 Morgan	Morgan County Rural Electric Association	Fort Morgan, Colorado
43 M. E.	Monument Electric Company	Trinidad, Colorado

GEORGIA

7 Catoosa	North Georgia Electric Membership Corporation	Dalton, Georgia
8 Wilkes	The Rayle Electric Membership Corporation	Washington, Georgia
20 Troup	Troup County Electric Membership Corporation	La Grange, Georgia
31 Upson	Upson County Electric Membership Corporation	Thomaston, Georgia
35 Walton	Walton Electric Membership Corporation	Monroe, Georgia
66 Taylor	Flint Electric Membership Corporation	Reynolds, Georgia
83 Jackson	Jackson Electric Membership Corporation	Jefferson, Georgia
84 Cobb	Cobb County Rural Electric Membership Corporation	Marietta, Georgia
88 Telfair	Little Ocmulgee Electric Membership Corporation	Alamo, Georgia

Location	Company Name	Address
13 Morgan	Morgan County Rural Electric Association	Fort Morgan, Colorado
43 N. E.	Mountain Electric Company	Trinidad, Colorado
MISSOURI		
7 Calmar	North Georgia Electric Membership Corporation	Dalton, Georgia
8 Wilkes	The Eagle Electric Membership Corporation	Washington, Georgia
50 Troup	Troup County Electric Membership Corporation	La Grange, Georgia
31 Union	Union County Electric Membership Corporation	Thomasboro, Georgia
35 Milton	Milton Electric Membership Corporation	Waynesboro, Georgia
34 Taylor	Taylor Electric Membership Corporation	Waynesboro, Georgia
37 Jackson	Jackson Electric Membership Corporation	Jefferson, Georgia
84 Cobb	Cobb County Rural Electric Membership Corporation	Kennesaw, Georgia
88 Taylor	Little Ocmulgee Electric Membership Corporation	Alamo, Georgia



System  
Designation

Name of  
Cooperative

Address

ILLINOIS

2 Wayne	Wayne-White Counties Electric Cooperative	212 East Court Street Fairfield, Illinois
7 Henry	Farmers Mutual Electric Company	127 $\frac{1}{2}$ South State Street Geneseo, Illinois
8 Coles	Coles-Moultrie Electric Cooperative	212 North 20th Street Mattoon, Illinois
26 Iroquois	Eastern Illinois Power Cooperative	206 North Market Street Paxton, Illinois
31 Monroe	Monroe County Electric Cooperative, Inc.	113 West Mill Street Waterloo, Illinois
38 McLean	Corn Belt Electric Cooperative, Inc.	315 East Front Street Bloomington, Illinois
41 Jefferson	Tri-County Electric Cooperative, Inc.	1106 Main Street Mount Vernon, Illinois
45 Clinton	Clinton County Electric Cooperative, Inc.	101 North Cherry Street Breese, Illinois
46 Madison	Southwestern Electric Cooperative, Inc.	110 South Second Street Greenville, Illinois

INDIANA

6 Boone	Boone County Rural Electric Membership Corporation	1207 Indianapolis Ave. Lebanon, Indiana
7 Whitley	Whitley County Rural Electric Membership Corporation	121 South Main Street Columbia City, Indiana
8 Wabash	Wabash County Rural Electric Membership Corporation	189 North Market Street Wabash, Indiana
9 Marshall	Marshall County Rural Electric Membership Corporation	112 South Center Street Plymouth, Indiana



<u>System Designation</u>	<u>Name of Cooperative</u>	<u>Address</u>
INDIANA		
11 Warren	Warren County Rural Electric Membership Corporation	Williamsport, Indiana
16 Henry	Henry County Rural Electric Membership Corporation	New Castle, Indiana
21 Bartholomew	Bartholomew County Rural Electric Membership Corporation	1136 East Second Street Columbus, Indiana
24 Carroll	Carroll County Rural Electric Membership Corporation	Delphi, Indiana
29 Fulton	Fulton County Rural Electric Membership Corporation	Rochester, Indiana
32 Hancock	Hancock County Rural Electric Membership Corporation	120 West Main Street Greenfield, Indiana
33 Hendricks	Hendricks County Rural Electric Membership Corporation	155 West Main Street Danville, Indiana
35 Jasper	Jasper County Rural Electric Membership Corporation	Rensselaer, Indiana
37 Jay	Jay County Rural Electric Membership Corporation	138 East Main Street Portland, Indiana
38 Johnson	Johnson County Rural Electric Membership Corporation	Franklin, Indiana
40 Knox	Knox County Rural Electric Membership Corporation	Vincennes, Indiana
41 LaGrange	LaGrange County Rural Electric Membership Corporation	206 South Detroit Street LaGrange, Indiana





<u>System Designation</u>	<u>Name of Cooperative</u>	<u>Address</u>
INDIANA		
44 Allen	Allen-Wells County Rural Electric Member- ship Corporation	Ossian, Indiana
46 Miami	Miami-Cass County Rural Electric Member- ship Corporation	Peru, Indiana
53 Steuben	Steuben County Rural Electric Membership Corporation	Angola, Indiana
55 Tippecanoe	Tipmont Rural Electric Membership Corporation	Linden, Indiana
59 Wayne	Wayne County Rural Electric Membership Corporation	Richmond, Indiana
70 White	White County Rural Electric Membership Corporation	Monticello, Indiana
72 Clark	Clark County Rural Electric Membership Corporation	Sellersburg, Indiana
74 Huntington	Huntington County Rural Electric Membership Corporation	Huntington, Indiana
80 Noble	Noble County Rural Electric Membership Corporation	Albion, Indiana
81 Sullivan	Sullivan County Rural Electric Membership Corporation	106 West Washington St. Sullivan, Indiana
87 Starke	Kankakee Valley Rural Electric Membership Corporation	Wanatah, Indiana
88 Kosciusko	Kosciusko County Rural Electric Membership Corporation	102½ East Market Street Warsaw, Indiana





<u>System Designation</u>	<u>Name of Cooperative</u>	<u>Address</u>
INDIANA		
89 Harrison	Harrison County Rural Electric Membership Corporation	Corydon, Indiana
100 Newton	Newton County Rural Electric Membership Corporation	Kentland, Indiana
IOWA		
2 Sioux	Sioux Electric Cooperative Association	Orange City, Iowa
7 Marshall	Marshall County Rural Electric Cooperative	19 South Center Street Marshalltown, Iowa
21 Guthrie	Guthrie County Rural Electric Cooperative Association	Guthrie Center, Iowa
27 Buena Vista	Buena Vista County Rural Electric Cooperative	725 Lake Avenue Storm Lake, Iowa
30 Franklin	Franklin Rural Electric Cooperative	Hampton, Iowa
31 Grundy	Grundy County Rural Electric Cooperative	Grundy Center, Iowa
32 Butler	Butler County Rural Electric Cooperative	Allison, Iowa
33 Calhoun	Calhoun County Electric Cooperative Association	331 Court Street Rockwell City, Iowa
34 Jones	Maquoketa Valley Rural Electric Cooperative	Anamosa, Iowa
36 Wright	Wright County Rural Electric Cooperative	104 Central Avenue Clarion, Iowa
38 Pocahontas	Pocahontas County Rural Electric Cooperative	Pocahontas, Iowa



<u>System Designation</u>	<u>Name of Cooperative</u>	<u>Address</u>
IOWA		
39 Benton	Benton County Electric Cooperative Association	Vinton, Iowa
41 Hancock	Hancock County Rural Electric Cooperative	Garner, Iowa
43 Greene	Greene County Rural Electric Cooperative	Jefferson, Iowa
49 Hardin	Hardin County Rural Electric Cooperative	318 Stevens Street Iowa Falls, Iowa
51 Winnebago	Winnebago Rural Electric Cooperative Association	Thompson, Iowa
52 Howard	Hawkeye Tri-County Electric Cooperative	Cresco, Iowa
53 Linn	Linn County Rural Electric Cooperative Association	1138 Seventh Avenue Marion, Iowa
55 O'Brien	O'Brien County Rural Electric Cooperative	Primghar, Iowa
56 Poweshiek	T. I. P. Rural Electric Cooperative	Brooklyn, Iowa
60 Emmet-Dickinson	D. E. K. Rural Electric Cooperative	Estherville, Iowa
61 Cherokee	Cherokee County Rural Electric Cooperative	112 South Fourth Street Cherokee, Iowa
62 Ida	Ida County Rural Electric Cooperative	Ida Grove, Iowa
67 Sac	Sac County Rural Electric Cooperative	Sac City, Iowa
70 Osceola	Osceola Electric Cooperative, Inc.	Sibley, Iowa
71 Buchanan	Buchanan County Rural Electric Cooperative	Independence, Iowa





<u>System Designation</u>	<u>Name of Cooperative</u>	<u>Address</u>
KENTUCKY		
20 McCracken	Jackson Purchase Rural Electric Cooperative Corporation	124 N. Fourth Street Paducah, Kentucky
40 Jessamine	Blue Grass Rural Electric Cooperative Corporation	Nicholasville, Kentucky
LOUISIANA		
6 St. Mary	Teche Electric Cooperative, Inc.	Centerville, Louisiana
8 Terrebonne	South Louisiana Electric Cooperative Association	P. O. Box 591 Houma, Louisiana
9 Lafayette	Southwest Louisiana Electric Membership Corporation	203 North College Ave. Lafayette, Louisiana
26 L.R.P.C.	Louisiana Rural Electric Corporation	528 Monroe Street Alexandria, Louisiana
MICHIGAN		
45 Cass	Fruit Belt Electric Cooperative	Cassopolis, Michigan
MINNESOTA		
3 Meeker	Meeker Cooperative Light and Power Association	Litchfield, Minnesota





System  
Designation

Name of  
Cooperative

Address

MINNESOTA

4 Lake	Cooperative Light and Power Association of Lake County	Two Harbors, Minnesota
9 Goodhue	Goodhue County Cooperative Electric Association	Zumbrota, Minnesota
15 Faribault	Wells Electric Association	Wells, Minnesota
25 McLeod	McLeod Cooperative Power Association	Glencoe, Minnesota
35 Brown	Brown County Rural Electric Association	Sleepy Eye, Minnesota
37 Jackson	Federated Rural Electric Association	Jackson, Minnesota
53 Waseca	Steele-Waseca Cooperative Electric	Owatonna, Minnesota
54 Faribault	Faribault County Cooperative Electric Association	Frost, Minnesota
55 Watowan	South Central Electric Association	St. James, Minnesota
58 Kandiyohi	Kandiyohi Cooperative Electric Power Association	Willmar, Minnesota
59 Olmsted	People's Cooperative Power Association of Olmsted County	Rochester, Minnesota
60 Redwood	Central Minnesota Cooperative Power Association of Redwood County	Clements, Minnesota
61 Freeborn	Freeborn-Mower Cooperative Light and Power Association	Albert Lea, Minnesota



System  
Designation

Name of  
Cooperative

Address

MINNESOTA

62 Wright	Wright-Hennepin Cooperative Electric Association	Maple Lake, Minnesota
63 Scott	Minnesota Valley Electric Cooperative	Jordan, Minnesota
65 Dakota	Dakota County Electric Cooperative	Farmington, Minnesota
71 Blue Earth	Blue Earth-Nicollet Cooperative Electric Association	Mankata, Minnesota
72 Renville	Renville-Sibley Cooperative Power Association	Danube, Minnesota
73 Pipestone	Southwestern Minnesota Cooperative Electric	Pipestone, Minnesota
102 Litchfield	City of Litchfield	Litchfield, Minnesota
103 New Prague	City of New Prague Water, Light, Power and Building Commission	New Prague, Minnesota

MISSISSIPPI

1 Monroe	Monroe County Electric Power Association	Amory, Mississippi
17 Pontotoc	Pontotoc Electric Power Association	Pontotoc, Mississippi
26 Panola	Tallahatchie Valley Electric Power Association	Batesville, Mississippi
28 Hancock	Coast Electric Power Association	Bay St. Louis, Mississippi
29 Oktibbeha	Four-County Electric Power Association	Columbus, Mississippi





System  
Designation

Name of  
Cooperative

Address

MISSISSIPPI

43 Tishomingo	Tishomingo County Electric Power Association	Iuka, Mississippi
49 Lee	Tombigbee Electric Power Association	Tupelo, Mississippi
50 Chickasaw	Natchez Trace Electric Power Association	Houston, Mississippi
56 Alcorn	Alcorn County Electric Power Association	Corinth, Mississippi

MONTANA

13 Flathead	Flathead Electric Cooperative, Inc.	423 First Avenue, East Kalispell, Montana
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NEBRASKA

1 Roosevelt D.P.	Roosevelt Rural Public Power District	Mitchell, Nebraska
54 Cuming D.P.	Cuming County Rural Power District	West Point, Nebraska
94 Adams D.P.	Central Nebraska Public Power & Irrigation District	Hastings, Nebraska
96 Loup	Loup River Public Power District	Columbus, Nebraska

NEVADA

4 Overton	Overton Power District No. 5	Overton, Nevada
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<u>System Designation</u>	<u>Name of Cooperative</u>	<u>Address</u>
NEW MEXICO		
4 Eddy	Central Valley Electric Cooperative, Inc.	115 West Quay Street Artesia, New Mexico
NORTH CAROLINA		
14 Pitt	Pitt & Greene Electric Membership Corporation	Farmville, North Carolina
43 Jones	Jones-Onslow Electric Membership Corporation	Jacksonville, North Carolina
NORTH DAKOTA		
39 F. G.	Montana Dakota Utilities Company	Second Avenue South at Ninth Street Minneapolis 2, Minnesota
OHIO		
24 Delaware	Delaware Rural Electric Cooperative, Inc.	Delaware, Ohio
30 Marion	Marion Rural Electric Cooperative, Inc.	146 $\frac{1}{2}$ South Main St. Marion, Ohio
31 Holmes	Holmes Rural Electric Cooperative, Inc.	Millersburg, Ohio
33 Auglaize	Midwest Electric, Inc.	St. Marys, Ohio
39 Paulding	Paulding-Putnam Rural Electric Cooperative, Inc.	Paulding, Ohio





<u>System Designation</u>	<u>Name of Cooperative</u>	<u>Address</u>
OHIO		
42 Darke	Darke Rural Electric Cooperative, Inc.	Greenville, Ohio
55 Coshocton	Tuscarawas-Coshocton Electric Cooperative, Inc.	Coshocton, Ohio
56 Lorain	Lorain-Medina Rural Electric Cooperative, Inc.	Wellington, Ohio
59 Morrow	Morrow Rural Electric Cooperative, Inc.	75 South Cherry Street Mt. Gilead, Ohio
60 Senaca	North Central Electric Cooperative, Inc.	26 N. Main Attica, Ohio
71 Logan	Logan County Cooperative Power and Light Association, Inc.	135 South Opera Street Bellefontaine, Ohio
75 Williams	Northwestern Electric Cooperative, Inc.	Bryan, Ohio
84 Carroll	Carroll Electric Cooperative, Inc.	Carrollton, Ohio
85 Hardin	United Rural Electric Co-op, Inc.	555 Franklin Street Kenton, Ohio
86 Guernsey	Guernsey-Muskingum Electric Cooperative, Inc.	27 East Main Street New Concord, Ohio
95 Franklin	Ohio Midland Light and Power Company	10 South High Street Canal Winchester, Ohio

#### OKLAHOMA

8 E.W.B.U.	Earl W. Baker Utilities Company	Bethany, Oklahoma
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System  
Designation

Name of  
Cooperative

Address

OREGON

14 Umatilla

Umatilla Electric  
Cooperative Association

Hermiston, Oregon

PENNSYLVANIA

4 Crawford

Northwestern Rural  
Electric Cooperative  
Association, Inc.

Cambridge Springs,  
Pennsylvania

6 Indiana

Southwest Central Rural  
Electric Cooperative  
Corporation

Indiana, Pennsylvania

17 Armstrong

Central Electric  
Cooperative, Inc.

Parker, Pennsylvania

SOUTH CAROLINA

13 Greenwood

Greenwood County Rural  
Electric System

Greenwood,  
South Carolina

25 Berkeley

Berkeley Electric  
Cooperative, Inc.

Moncks Corner,  
South Carolina

34 Newberry

Newberry Electric  
Cooperative, Inc.

Newberry,  
South Carolina

TENNESSEE

1 Meigs

Volunteer Electric  
Cooperative

Decatur, Tennessee

16 Madison

Southwest Tennessee  
Electric Membership  
Corporation

Brownsville, Tennessee





<u>System Designation</u>	<u>Name of Cooperative</u>	<u>Address</u>
TENNESSEE		
17 Bolivar Public	City of Bolivar	Bolivar, Tennessee
19 Rutherford	Middle Tennessee Electric Membership Corporation	Murfreesboro, Tennessee
20 Gibson	Gibson County Electric Membership Corporation	Trenton, Tennessee
21 Franklin	Duck River Electric Membership Corporation	Shelbyville, Tennessee
23 Dickson Public	Town of Dickson Electric Department	Dickson, Tennessee
24 Montgomery	Cumberland Electric Membership Corporation	Clarksville, Tennessee
25 Jackson	Upper Cumberland Electric Membership Corporation	Carthage, Tennessee
27 Carroll Public	Carroll County Board of Public Utilities	Huntingdon, Tennessee
31 McNairy	Pickwick Electric Membership Corporation	Selmer, Tennessee
32 Hickman	Meriwether-Lewis Electric Cooperative	Centerville, Tennessee
34 Hardin	Tennessee Valley Electric Cooperative	Savannah, Tennessee
35 Marion	Sequachee Valley Electric Cooperative	South Pittsburg, Tennessee
36 Scott	Plateau Electric Cooperative	Oneida, Tennessee
37 Hawkins	Holston Electric Cooperative	Rogersville, Tennessee
38 Jefferson	Appalachian Electric Cooperative	Jefferson City, Tennessee
39 Lincoln	Lincoln County Electric Membership Corporation	Fayetteville, Tennessee



System  
Designation

Name of  
Cooperative

Address

TENNESSEE

43 Newport Public	Newport Electric System	Newport, Tennessee
45 LaFollette	City of LaFollette Electric	LaFollette, Tennessee
58 Polk	Tri-State Electric Cooperative	Copper Hill, Tennessee

TEXAS

30 Upshur	Upshur Rural Electric Cooperative Corporation	Box 72 Gilmer, Texas
33 Bryan Public	City of Bryan	Bryan, Texas
41 Panola	Panola-Harrison Electric Cooperative, Inc.	205A East Austin Street Box 1068 Marshall, Texas
48 Hidalgo	Magic Valley Electric Cooperative, Inc.	109 N. Ohio Street Mercedes, Texas
56 Lubbock	South Plains Electric Cooperative, Inc.	Lubbock, Texas
77 Johnson	Johnson County Electric Cooperative Association	114 West Chambers Street Cleburne, Texas
120 Travis	Texas Power Reserve Electric Cooperative, Inc.	515 West Fifth Street Austin, Texas

WASHINGTON

32 Okanogan	Okanogan County Electric Cooperative, Inc.	Winthrop, Washington
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System  
Designation

Name of  
Cooperative

Address

WISCONSIN

31 Columbia

Columbus Rural  
Electric Cooperative

Columbus, Wisconsin

32 Pierce

Pierce-Pepin Electric  
Cooperative

Ellsworth, Wisconsin

38 Rock

Rock County Electric  
Cooperative Association

12 North Bluff Street  
Janesville, Wisconsin

WYOMING

11 Lincoln

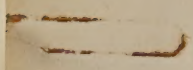
Lower Valley Power  
and Light, Inc.

Freedom, Wyoming

13 Washakie

Washakie Rural  
Electric Company

Worland, Wyoming



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